

Trade Name: Semi Lustre
 Category: Interior Semi Gloss Paint
 Color: White
 Number: 16270
 Quality: First

		Actual - March, 1942			Replacement - March 31, 1942		
Pigment		Lbs.	Yield in Gallons	Unit Cost	Total Cost	Unit Cost	Total Cost
61.9%							
Lithopone	784	21.95	\$.044 per Lb.	\$34.50	\$.044 Per Lb.	\$34.50	
Titanium Dioxide	138	4.26	.151 " "	20.84	.151 " "	20.34	
Aluminum Stearate	3	.33	.241 " "	.72	.241 " "	.72	
Vehicle	38.1%						
Alkyd Mixing Varnish	219	26.54	1.217 per Gal.	32.30	1.330 per Gal.	35.30	
Heat treated Linseed Oil	32	3.97	1.094 " "	4.34	1.275 " "	5.36	
Ester Gum Solution	27	3.49	.551 " "	1.92	.551 " "	1.72	
Naphthenate Drier -Co. Mn-Pb	21	3.05	.460 " "	1.40	.460 " "	1.40	
Naphthenate Drier -24% Pb	10	1.00	1.347 " "	1.35	1.347 " "	1.35	
Mineral Spirits	258	40.00	.093 " "	3.72	.093 " "	3.72	
Anti Skinning Agent	3	.49	1.514 " "	.74	1.514 " "	.74	
Calculated Yield	1,495	105.08		\$101.83		\$105.55	
Manufacturing Loss 4.8%		5.08					
Actual Yield		100.00					

Cost Analysis

Material Cost Per Gallon	\$1.02	\$1.06
Direct Labor and Expense per Gal.	.03	.03
Factory Overhead per Gallon	.06	.06
Bulk Cost Per Gallon	1.11	1.15
Complete Package Cost (1's) per Gallon (Container, Plus Filling, Packaging etc.)	.22	.22
Factory Cost in One Gallon Cans - Per Gallon	\$1.33	\$1.37

	LCL	CL
(A) To A Company owned or controlled unit	2.30	2.19
(B) To an Independent Wholesaler	2.30	2.19
(C) By Company owned or controlled outlet to retail customer	3.65	-
(D) To an Independent Dealer - 500 and up annually	2.30	2.19
(E) To an Independent Dealer - up to 500 annually	2.42	-